

1402(g)(1)(A) and a waiver described in section 1402(g)(1)(B).

(2) the Commissioner of Social Security makes the findings (with respect to such sect or division) described in section 1402(g)(1)(C), (D), and (E), and

(3) no benefit or other payment referred to in section 1402(g)(1)(B) became payable (or, but for section 203 or 222(b) of the Social Security Act, would have become payable) to the individual filing the application at or before the time of such filing.

(c) Effective period of exemption

An exemption granted under this section to any employer with respect to wages paid to any of the employees thereof, or granted to any such employee, shall apply with respect to wages paid by such employer during the period—

(1) commencing with the first day of the first calendar quarter, after the quarter in which such application is filed, throughout which such employer (or, if the employer is a partnership, each partner therein) or employee meets the applicable requirements specified in subsections (a) and (b), and

(2) ending with the last day of the calendar quarter preceding the first calendar quarter thereafter in which (A) such employer (or, if the employer is a partnership, any partner therein) or the employee involved does not meet the applicable requirements of subsection (a), or (B) the sect or division thereof of which such employer (or, if the employer is a partnership, any partner therein) or employee is a member is found by the Commissioner of Social Security to have ceased to meet the requirements of subsection (b)(2).

(Added Pub. L. 100-647, title VIII, §8007(a)(1), Nov. 10, 1988, 102 Stat. 3781; amended Pub. L. 101-239, title X, §10204(b)(1), Dec. 19, 1989, 103 Stat. 2474; Pub. L. 103-296, title I, §108(h)(3), Aug. 15, 1994, 108 Stat. 1487.)

REFERENCES IN TEXT

Sections 203 and 222(b) of the Social Security Act, referred to in subsec. (b)(3), are classified to sections 403 and 422(b), respectively, of Title 42, The Public Health and Welfare.

PRIOR PROVISIONS

A prior section 3127 was renumbered section 3128 of this title.

AMENDMENTS

1994—Subsecs. (b)(2), (c)(2). Pub. L. 103-296 substituted “Commissioner of Social Security” for “Secretary of Health and Human Services”.

1989—Subsec. (a). Pub. L. 101-239, §10204(b)(1)(B), substituted “the employees thereof” for “his employees” in concluding provisions.

Subsec. (a)(1). Pub. L. 101-239, §10204(b)(1)(A), inserted “(or, if the employer is a partnership, each partner therein)” after “an employer”.

Subsec. (b). Pub. L. 101-239, §10204(b)(1)(C), inserted “(or a partner)” after “an employer” in introductory provisions.

Subsec. (c). Pub. L. 101-239, §10204(b)(1)(D), substituted “the employees thereof” for “his employees” in introductory provisions.

Subsec. (c)(1). Pub. L. 101-239, §10204(b)(1)(E), inserted “(or, if the employer is a partnership, each partner therein)”.

Subsec. (c)(2). Pub. L. 101-239, §10204(b)(1)(F), substituted “such employer (or, if the employer is a part-

nership, any partner therein) or the employee involved does not meet” for “such employer or the employee involved ceases to meet” in cl. (A) and inserted “(or, if the employer is a partnership, any partner therein)” after “such employer” in cl. (B).

EFFECTIVE DATE OF 1994 AMENDMENT

Amendment by Pub. L. 103-296 effective Mar. 31, 1995, see section 110(a) of Pub. L. 103-296, set out as a note under section 401 of Title 42, The Public Health and Welfare.

EFFECTIVE DATE OF 1989 AMENDMENT

Section 10204(b)(2) of Pub. L. 101-239 provided that: “The amendments made by this subsection [amending this section] shall be effective as if they were included in the amendments made by section 8007(a)(1) of the Technical and Miscellaneous Revenue Act of 1988 (102 Stat. 3781) [Pub. L. 100-647].”

EFFECTIVE DATE

Section applicable to wages paid after Dec. 31, 1988, see section 8007(d) of Pub. L. 100-647, set out as an Effective Date of 1988 Amendment note under section 1402 of this title.

SECTION REFERRED TO IN OTHER SECTIONS

This section is referred to in title 42 section 402.

§ 3128. Short title

This chapter may be cited as the “Federal Insurance Contributions Act.”

(Aug. 16, 1954, ch. 736, 68A Stat. 429, §3125; renumbered §3126, Pub. L. 86-778, title I, §103(q)(1), Sept. 13, 1960, 74 Stat. 939; renumbered §3127, Pub. L. 99-509, title IX, §9002(a)(1), Oct. 21, 1986, 100 Stat. 1970; renumbered §3128, Pub. L. 100-647, title VIII, §8007(a)(1), Nov. 10, 1988, 102 Stat. 3781.)

EFFECTIVE DATE OF 1986 AMENDMENT

Amendment by Pub. L. 99-509, except as otherwise provided, effective with respect to payments due with respect to wages paid after Dec. 31, 1986, including wages paid after such date by a State (or political subdivision thereof) that modified its agreement pursuant to section 418(e)(2) of Title 42, The Public Health and Welfare, see section 9002(d) of Pub. L. 99-509, set out as a note under section 418 of Title 42.

CHAPTER 22—RAILROAD RETIREMENT TAX ACT

Subchapter	Sec. ¹
A. Tax on employees	3201
B. Tax on employee representatives	3211
C. Tax on employers	3221
D. General provisions	3231

CHAPTER REFERRED TO IN OTHER SECTIONS

This chapter is referred to in sections 3121, 3301, 3306, 3503, 5041, 6103, 6302 of this title; title 31 section 9502; title 42 section 1307; title 45 sections 358, 1207; title 49 sections 10501, 24301.

Subchapter A—Tax on Employees

Sec.	
3201.	Rate of tax.
3202.	Deduction of tax from compensation.

§ 3201. Rate of tax

(a) Tier 1 tax

In addition to other taxes, there is hereby imposed on the income of each employee a tax

¹ Section numbers editorially supplied.